

L.A. COLISEUM

CAR REIMBURSEMENT & BONUS PLAN PROGRAM

STATISTICS

SEPTEMBER 29, 2011

Catherine A. Shepard, CCP
213 346 2495
cathy.shepard@mercer.com

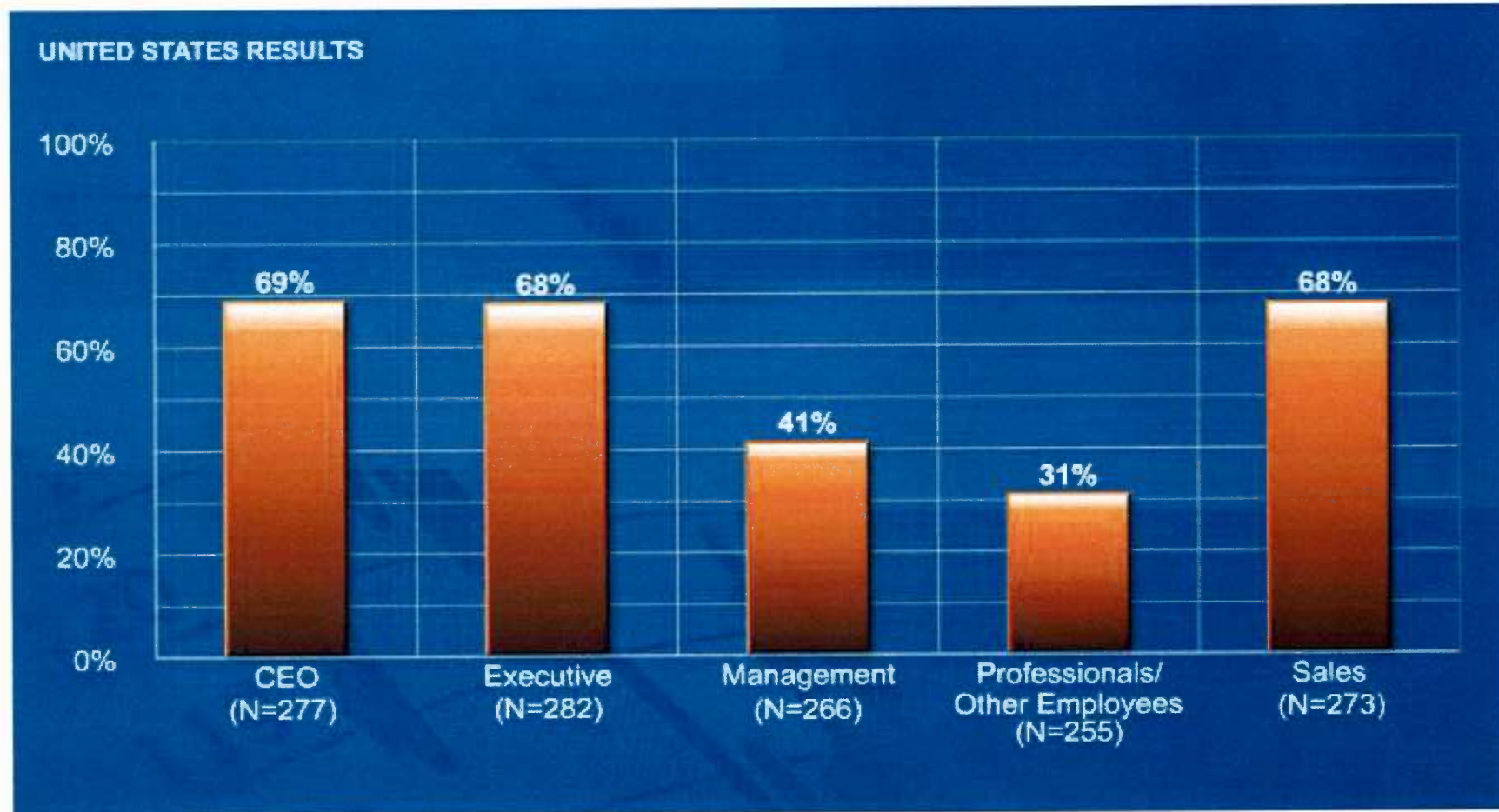


Table of Contents

• Car Reimbursement Policy Statistics	3
• Bonus/Incentive Plan Policy Statistics	14

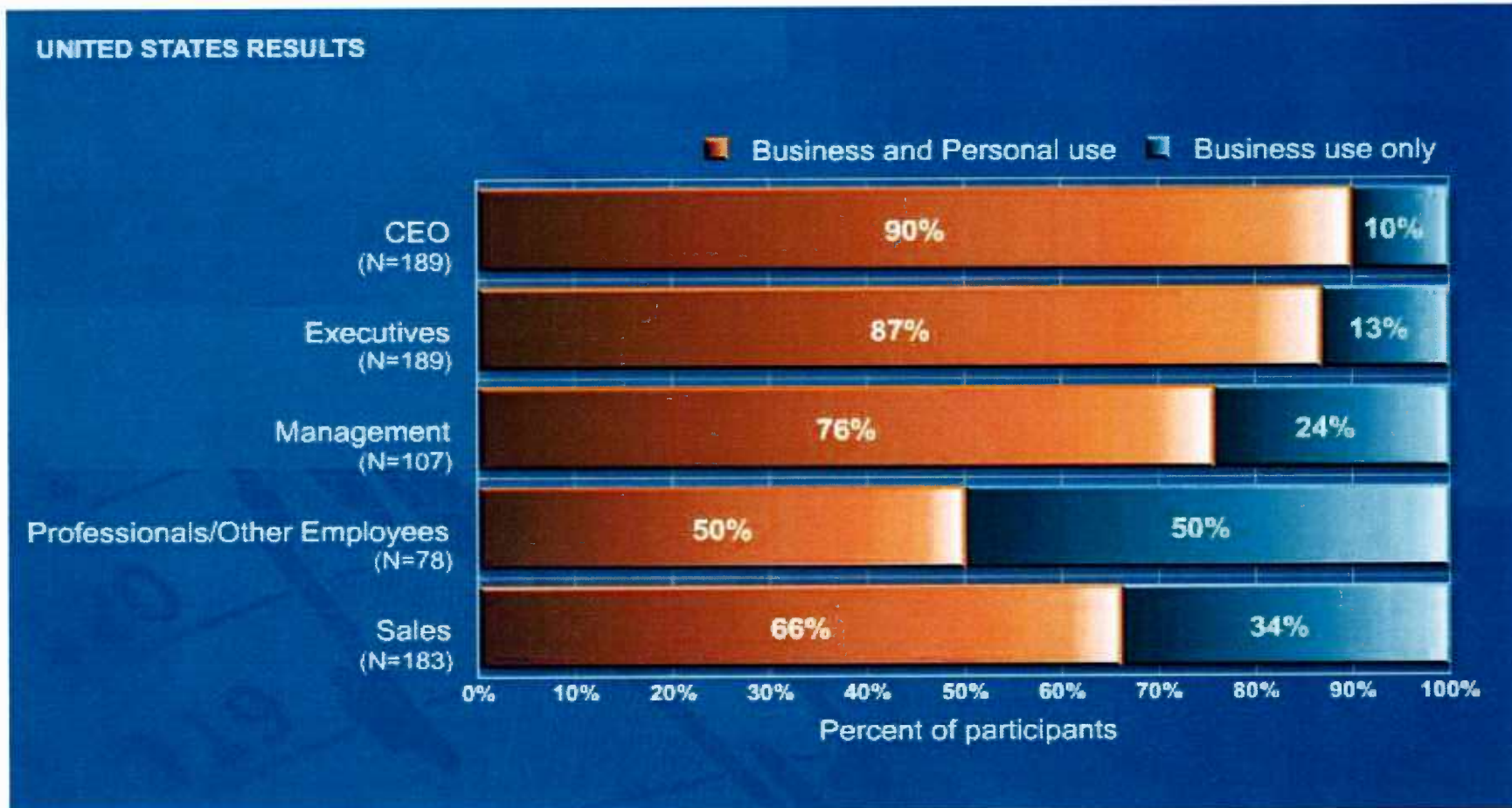
Car Reimbursement Policy Statistics

Company Car Benefit By Job Level: All Organizations



Source: Mercer, *US Car Policies*

Purpose of Car Benefit: All Organizations



Source: Mercer, *US Car Policies*

Groups Eligible for Vehicle-Related Benefits: All Organizations

	Executives	Outside sales employees	Any employee with a bona fide business need	Expatriates depending on the country of operations	Managers	Directors	Field technicians/ employees	Other
Automobile provided (company owns) (n=180)	66%	40%	29%	16%	17%	24%	28%	8%
Eligible employees are reimbursed for a vehicle purchase (employee owns) (n=19)	74%	32%	21%	21%	26%	5%	5%	0%
Automobile/vehicle allowance (n=247)	76%	43%	21%	16%	19%	29%	16%	7%
Fuel or mileage reimbursement (n=272)	47%	42%	76%	14%	37%	37%	38%	15%
Fuel or mileage subsidy or discounted fuel (n=15)	53%	73%	60%	27%	53%	53%	40%	20%
Eligible employees may use a vehicle from the company's fleet (n=110)	34%	25%	67%	9%	27%	27%	37%	9%
Reimburses, pays or provides cash for insurance, maintenance and/or fuel (n=74)	70%	43%	28%	15%	12%	24%	16%	7%
Other program (n=24)	71%	38%	21%	17%	38%	42%	29%	25%

Source: WorldatWork, *Vehicle-Related Benefits Programs*

Percent of Organizations Providing Company Owned or Leased Cars or Allowance in Lieu of Car

	Organization Size			
Industry: Health Care & Not-For-Profit	Under 500 Employees	500-1,999 Employees	2,000 Employees or More	All Size Groups Combined
CEO	75.0%	64.3%	76.9%	72.1%
Top Management	43.8%	50.0%	61.5%	51.2%
Senior Management	12.5%	35.7%	46.2%	30.2%
Middle Management	12.5%	7.1%	15.4%	11.2%
Professional	12.5%	0.0%	7.7%	7.0%

Source: Towers Watson, *Survey Report on Perquisite Policies & Practices*

Percent of Organizations Providing Company Owned or Leased Cars

	Organization Size			
Industry: Health Care & Not-For-Profit	Under 500 Employees	500-1,999 Employees	2,000 Employees or More	All Size Groups Combined
CEO	56.3%	42.9%	23.1%	41.9%
Top Management	31.3%	35.7%	7.7%	25.6%
Senior Management	12.5%	14.3%	7.7%	11.6%
Middle Management	12.5%	0.0%	7.7%	7.0%
Professional	12.5%	0.0%	7.7%	7.0%

Source: Towers Watson, *Survey Report on Perquisite Policies & Practices*

Percent of Organizations Providing Allowance in Lieu of Car

	Organization Size			
Industry: Health Care & Not-For-Profit	Under 500 Employees	500-1,999 Employees	2,000 Employees or More	All Size Groups Combined
CEO	25.0%	35.7%	69.2%	41.9%
Top Management	12.5%	28.6%	61.5%	32.6%
Senior Management	0.0%	28.6%	46.2%	23.3%
Middle Management	0.0%	7.1%	15.4%	7.0%
Professional	0.0%	0.0%	7.7%	2.3%

Source: Towers Watson, *Survey Report on Perquisite Policies & Practices*

Percent of Organizations Paying Maintenance/Repair Costs as Part of Company Car Policy

	Organization Size			
Industry: Health Care & Not-For-Profit	Under 500 Employees	500-1,999 Employees	2,000 Employees or More	All Size Groups Combined
CEO	37.5%	21.4%	0.0%	20.9%
Top Management	18.8%	21.4%	0.0%	14.0%
Senior Management	6.3%	7.1%	7.7%	7.0%
Middle Management	6.3%	0.0%	0.0%	2.3%
Professional	12.5%	0.0%	7.7%	7.0%

Source: Towers Watson, *Survey Report on Perquisite Policies & Practices*

Percent of Organizations Paying Gas Costs as Part of Company Car Policy

	Organization Size			
Industry: Health Care & Not-For-Profit	Under 500 Employees	500-1,999 Employees	2,000 Employees or More	All Size Groups Combined
CEO	37.5%	14.3%	0.0%	18.6%
Top Management	18.8%	14.3%	0.0%	11.6%
Senior Management	6.3%	7.1%	0.0%	4.7%
Middle Management	6.3%	0.0%	0.0%	2.3%
Professional	12.5%	0.0%	0.0%	4.7%

Source: Towers Watson, *Survey Report on Perquisite Policies & Practices*

Percent of Organizations Paying Parking/Garage Expenses as Part of Company Car Policy

	Organization Size			
Industry: Health Care & Not-For-Profit	Under 500 Employees	500-1,999 Employees	2,000 Employees or More	All Size Groups Combined
CEO	31.3%	21.4%	0.0%	18.6%
Top Management	12.5%	21.4%	0.0%	11.6%
Senior Management	6.3%	7.1%	0.0%	4.7%
Middle Management	6.3%	0.0%	0.0%	2.3%
Professional	6.3%	0.0%	0.0%	2.3%

Source: Towers Watson, *Survey Report on Perquisite Policies & Practices*

Percent of Organizations Paying Required DMV Expenses as Part of Company Policy

	Organization Size			
Industry: Health Care & Not-For-Profit	Under 500 Employees	500-1,999 Employees	2,000 Employees or More	All Size Groups Combined
CEO	37.5%	21.4%	0.0%	20.9%
Top Management	18.8%	21.4%	0.0%	14.0%
Senior Management	6.3%	7.1%	7.7%	7.0%
Middle Management	6.3%	0.0%	0.0%	2.3%
Professional	12.5%	0.0%	7.7%	7.0%

Source: Towers Watson, *Survey Report on Perquisite Policies & Practices*

Bonus/Incentive Plan Policy Statistics

Percent of Organizations Paying Motor/Auto Club Expense as Part of Company Car Policy

	Organization Size			
Industry: Health Care & Not-For-Profit	Under 500 Employees	500-1,999 Employees	2,000 Employees or More	All Size Groups Combined
CEO	6.3%	0.0%	0.0%	2.3%
Top Management	0.0%	0.0%	0.0%	0.0%
Senior Management	0.0%	7.1%	0.0%	2.3%
Middle Management	0.0%	0.0%	0.0%	0.0%
Professional	0.0%	0.0%	0.0%	0.0%

Source: Towers Watson, *Survey Report on Perquisite Policies & Practices*

Short-Term Incentive Pay Program(s) in which some or all Incumbents Are Eligible

			Prevalence of Various Plan Types (as a % of Organizations with Plans)						
			Bonus	Current Cash Profit Sharing	Team/Small Group Incentives	Individual Incentives	Spot/Technical Achievement Awards	Gainsharing	Other Similar Short-Term Payments
Industry: Not-For-Profit	% of Organizations with at Least One Plan	# of Responses							
Executive	57.6%	66	88.1%	4.8%	11.9%	21.4%	21.4%	7.1%	4.1%
Management, Excluding Executives	51.5%	68	68.3%	4.9%	14.6%	22.0%	43.9%	14.6%	4.9%
Exempt, Non-Management	44.8%	67	57.9%	7.9%	21.1%	23.7%	52.6%	18.4%	5.3%
Nonexempt	43.3%	67	52.6%	7.9%	21.1%	21.1%	52.6%	18.4%	5.3%

Source: Towers Watson, *Survey Report on Compensation Policies & Practices*

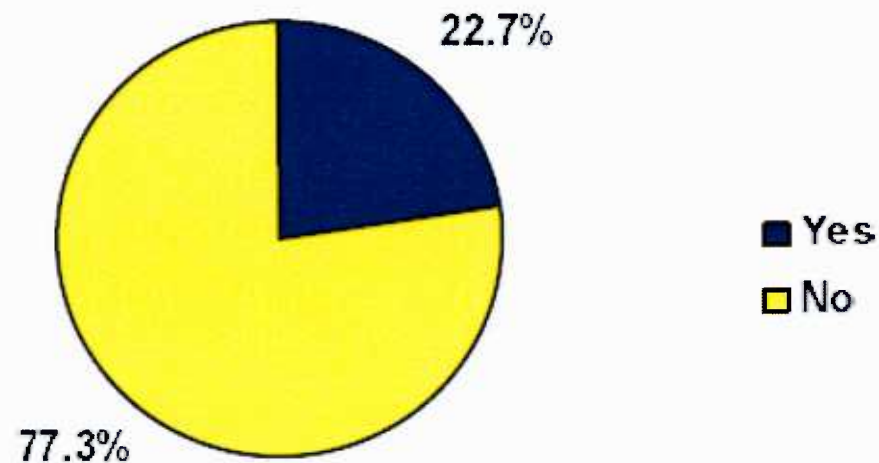
Prevalence of Spot Bonuses

	Number of Responses			
	Offered	Not Offered	Total Response	% of Response
Total Response	19	73	92	100%
Organization Size				
Less than 50 Employees	6	33	39	42%
50 - 99 Employees	2	11	13	14%
100 - 499 Employees	9	24	33	36%
500 - 999 Employees	2	2	4	4%
1,000 - 7,500 Employees	0	3	3	3%

Source: Economic Research Institute, Inc., *Benefits in Nonprofit Organizations Survey*

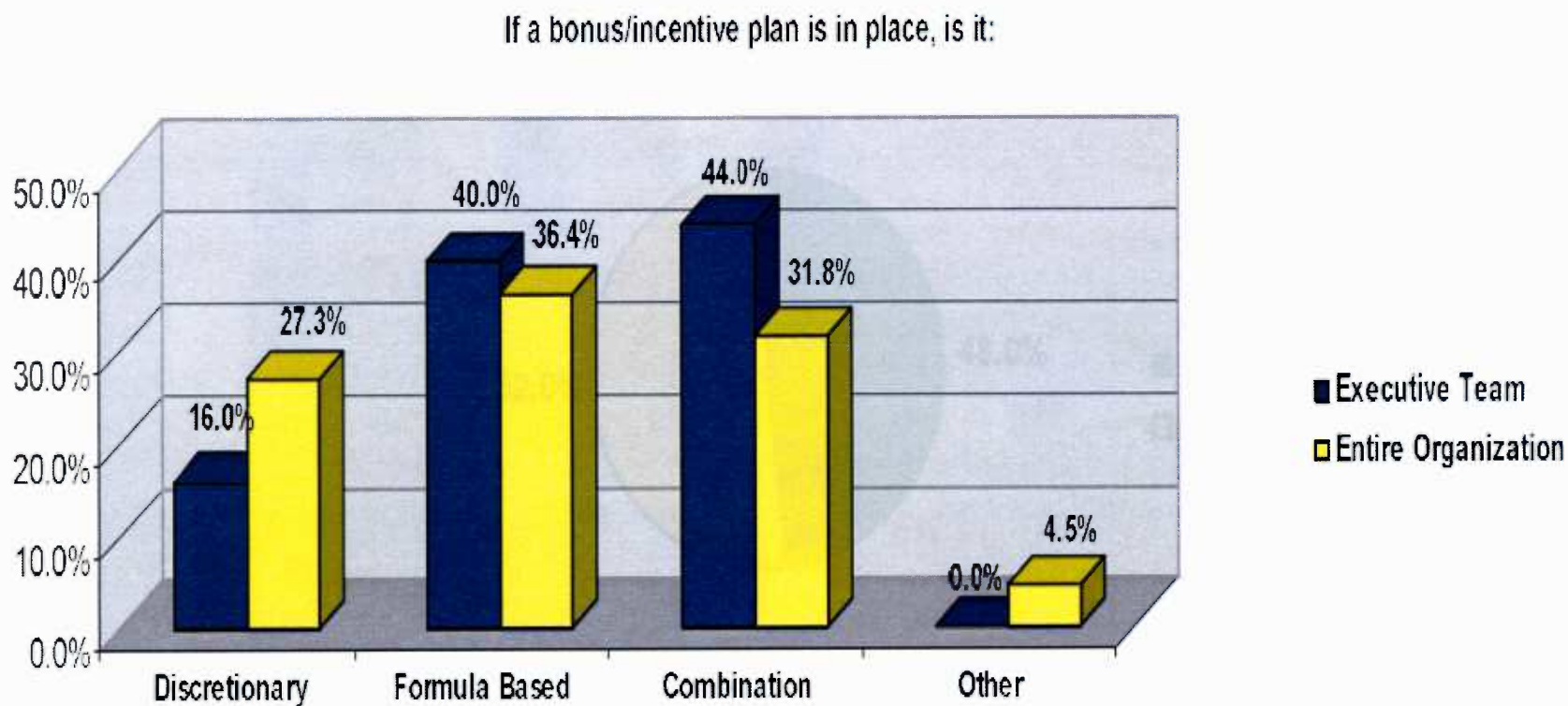
Bonus/Incentive Plan Prevalence: Non-Profit Organizations

Do you have a written annual incentive plan or bonus plan?



Source: Compensation Resources, Inc., *Compensation Survey of Not-For-Profit Organizations*

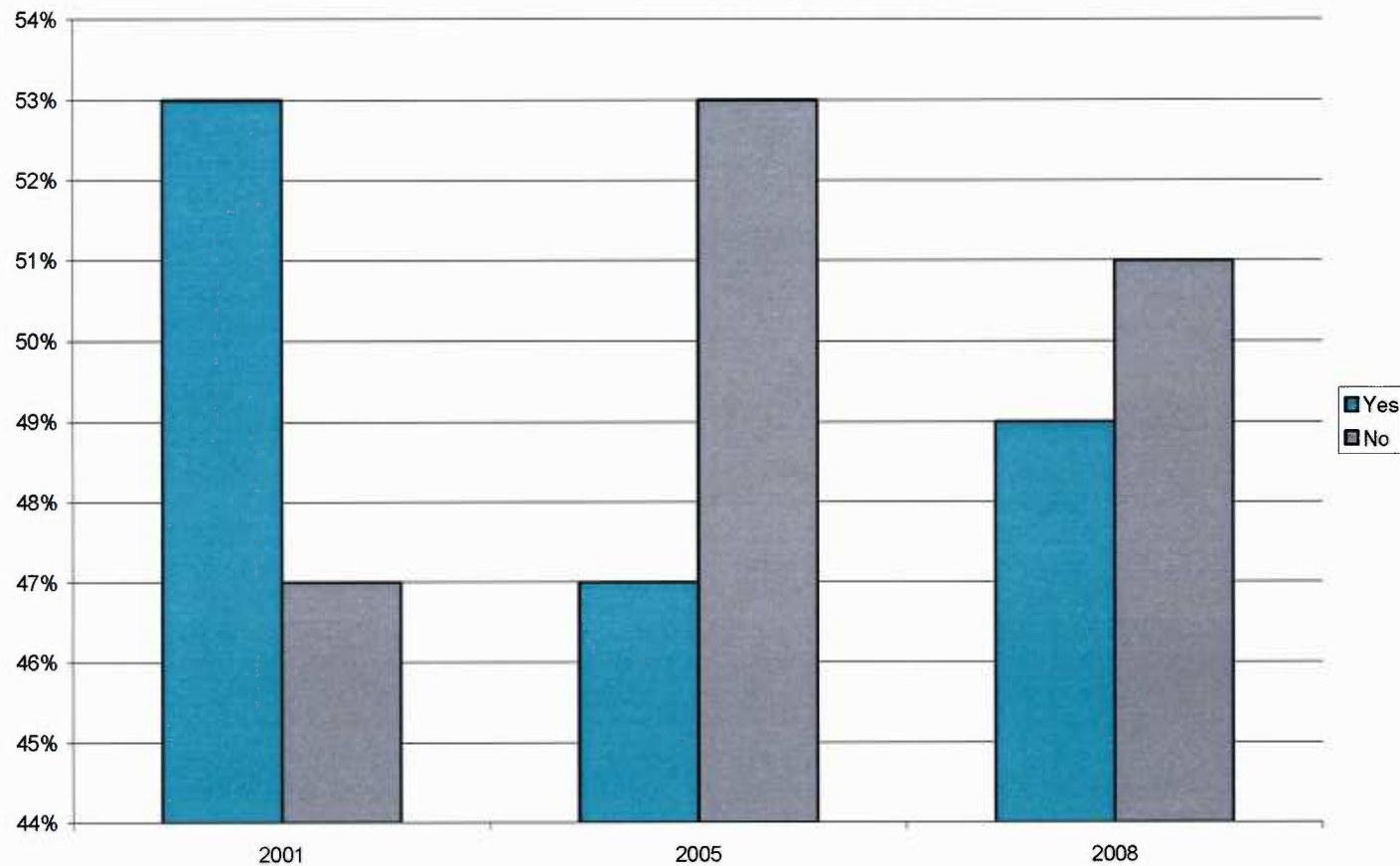
Types of Bonus/Incentive Plans: Non-Profit Organizations



Source: Compensation Resources, Inc., *Compensation Survey of Not-For-Profit Organizations*

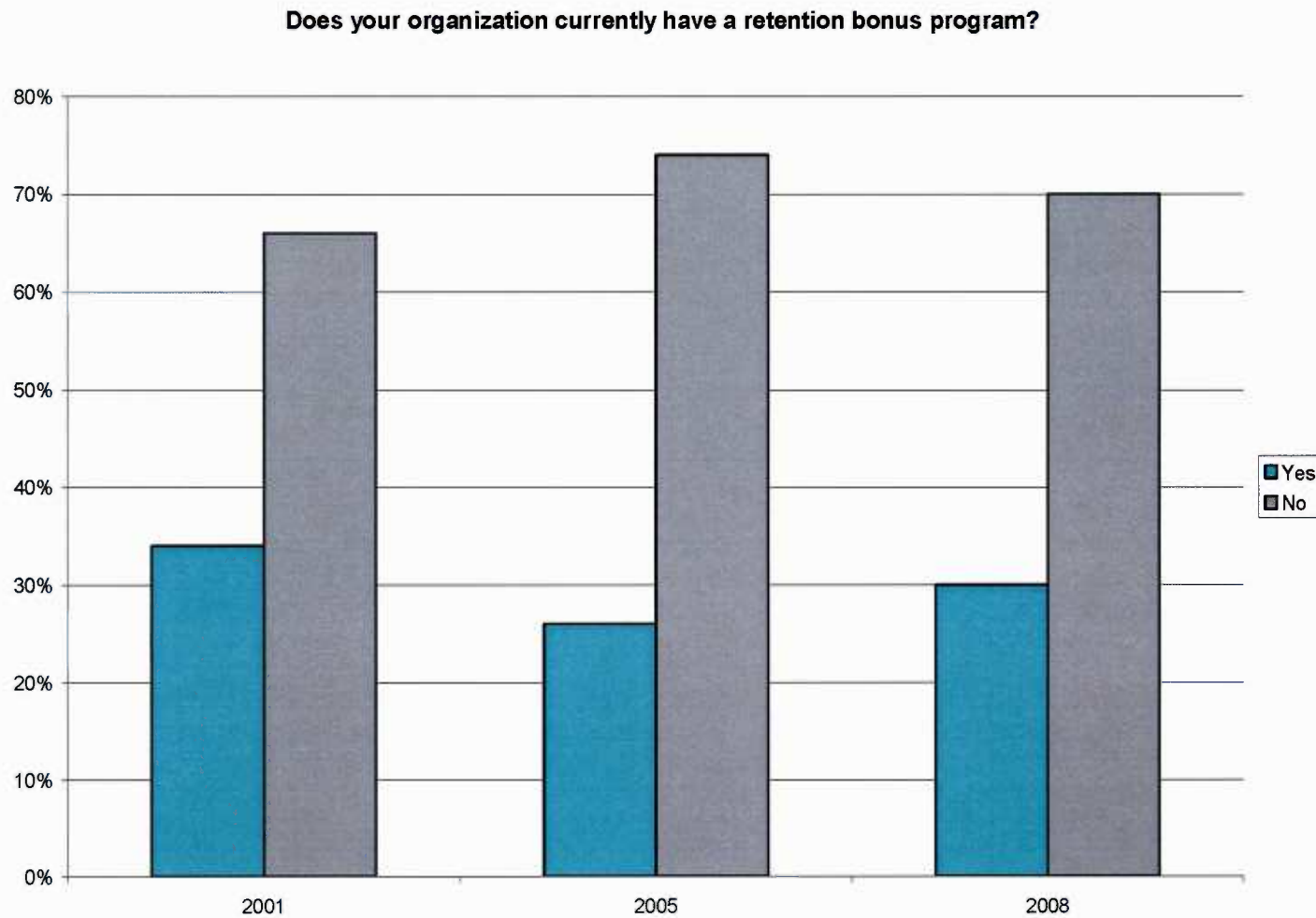
Spot Bonus Program Prevalence: All Organizations

Does your organization currently have a spot bonus program through which employees can receive cash (please do not count gift card or gift certificate programs)?



Source: WorldatWork, *Bonus Program Practices*

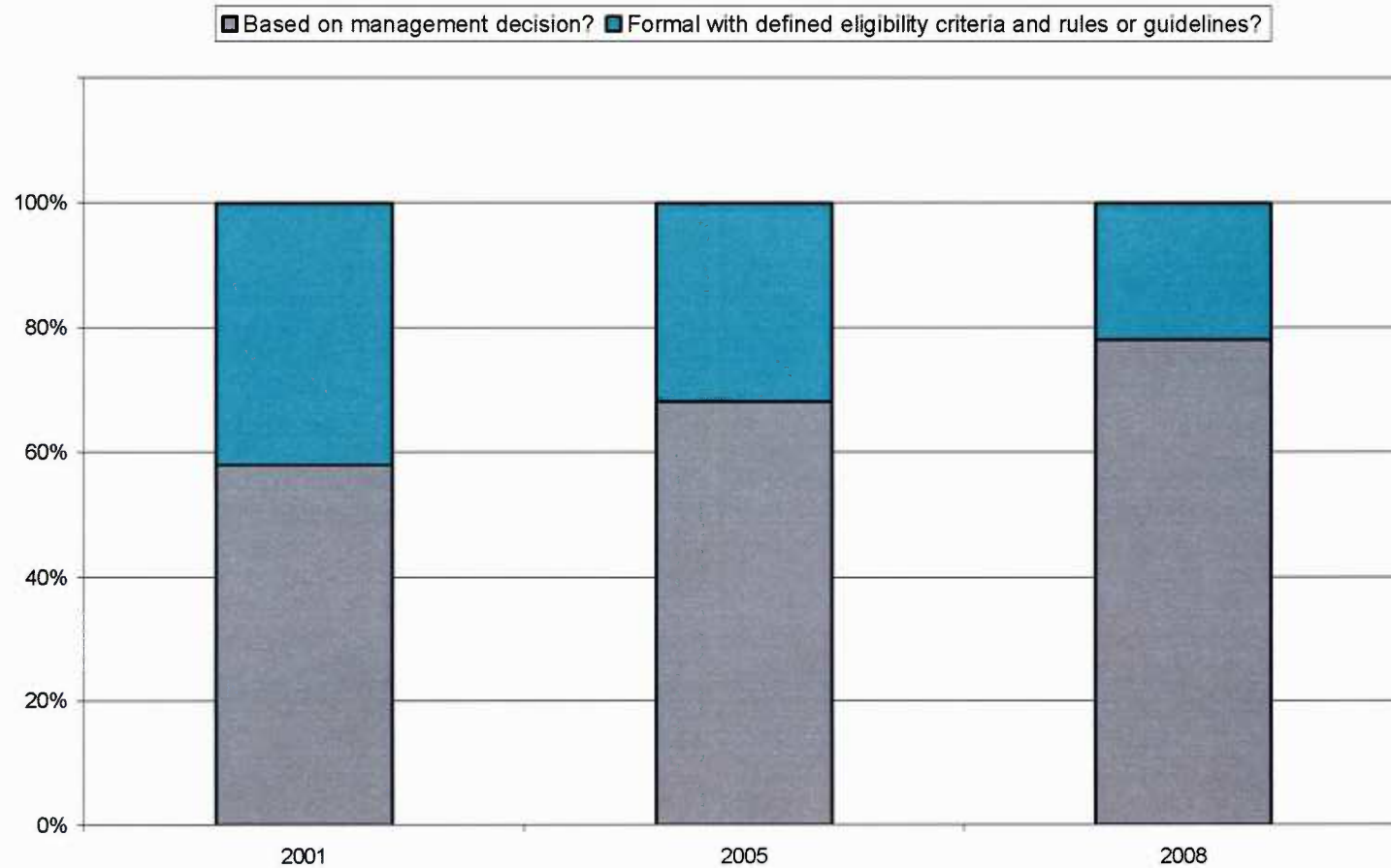
Retention Bonus Program Prevalence: All Organizations



Source: WorldatWork, *Bonus Program Practices*

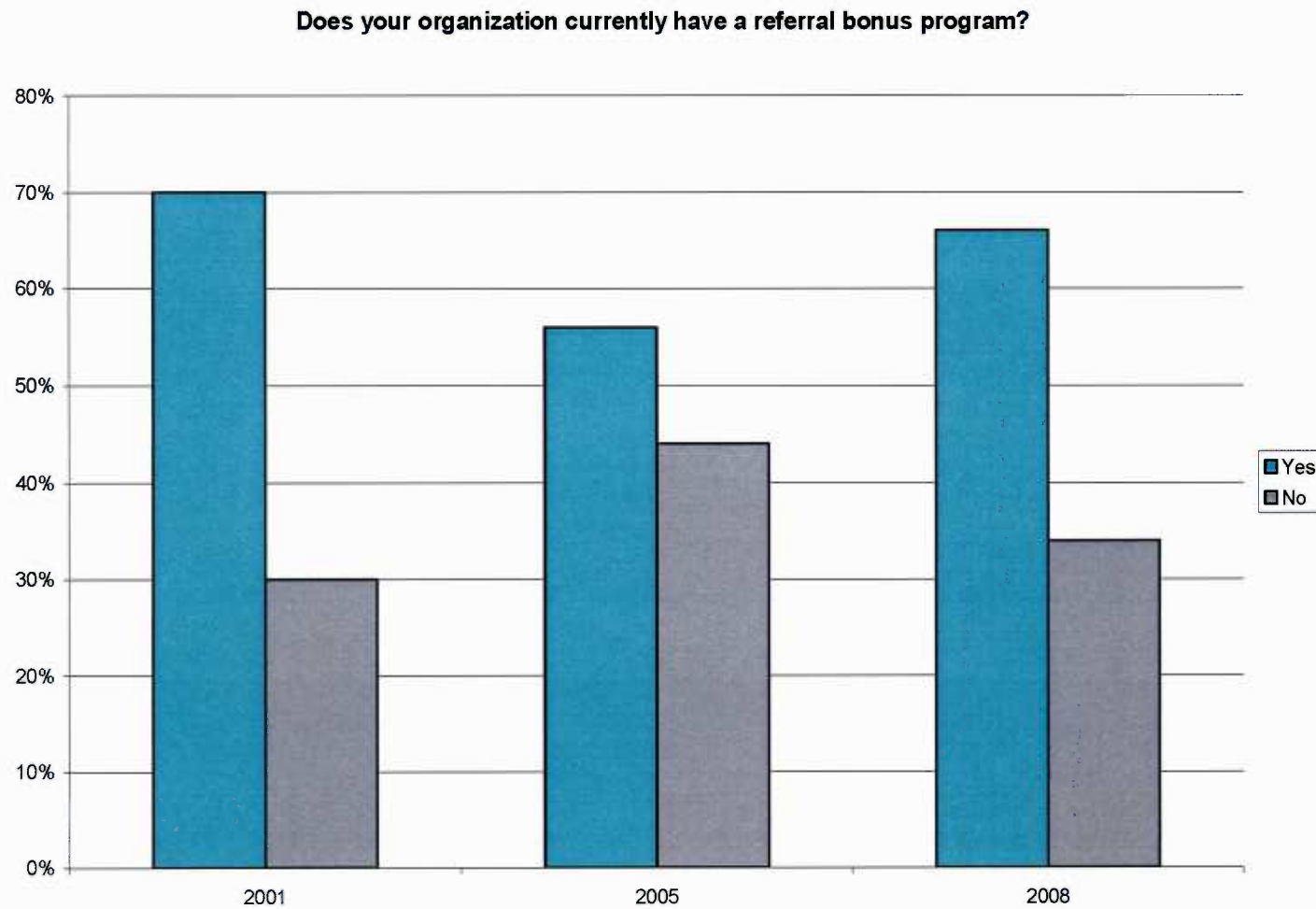
Types of Retention Bonus Programs: All Organizations

Is your retention bonus program:



Source: WorldatWork, *Bonus Program Practices*

Referral Bonus Program Prevalence: All Organizations



Source: WorldatWork, *Bonus Program Practices*

